

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on April 13, 2018, I personally emailed and/or forwarded, by United States mail, a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

Michal & Casey Serafin  
PO Box 1317  
Belfair, WA 98528  
Email: kcnewpc@gmail.com

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584  
Email: Map@co.mason.wa.us



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Becky Rogers, Clerk  
Mason County Board of Equalization

**Order of the Mason County  
Board of Equalization**

Property Owner: Michal & Casey Serafin

Parcel Number(s): 12207-75-90331

Assessment Year: 2017 Petition Number: 69.2018

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input checked="" type="checkbox"/> Land	\$	<u>37,890</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>258,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>295,990</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>37,890</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>258,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>295,990</u></b>

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellants, Michal & Casey Serafin, were not present. The Assessor's Representative IdaMae Jensen, was present at the hearing.

The Appellant provided no evidence to support his estimate of value totaling \$276,870.

The Assessor provided four comparable sales, all within close proximity to the subject property, with an indicated value range between 285,090 to \$317,590. This value range brackets the subject property's assessed value of \$295,990.


Therefore, the Board sustains the Assessor's value of \$295,990 for the subject parcel.

Petition No. 69.2018

Parcel No. 12207-75-90331

Dated this 29<sup>th</sup> day of March, 2018

  
Deborah Reis, Chairperson's Signature

  
Clerk's Signature

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

**Distribution:   • Assessor   • Petitioner   • BOE File**

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on April 13, 2018, I personally emailed and/or forwarded, by United States mail, a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

Michaela H Bennett  
2001 Patterson Rd  
Shelton, WA 98584  
Email: n/a

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584  
Email: Map@co.mason.wa.us



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Becky Rogers, Clerk  
Mason County Board of Equalization

**Order of the Mason County  
Board of Equalization**

Property Owner: Michaela H Bennett

Parcel Number(s): 42013-42-90061

Assessment Year: 2017 Petition Number: 98.2018

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains      ☒ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input checked="" type="checkbox"/> Land	\$	<u>46,750</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>203,545</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>250,295</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>46,750</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>193,545</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>240,295</u></b>

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant, Michaela Bennett, was present at the hearing. IdaMae Jensen was in attendance representing the Assessor.

The Appellant provided four comparable sales all within close proximity to the subject property. The indicated value, as analyzed by the Assessor, ranged from \$209,729 to \$246,088.

The Assessor provided four comparable sales with an indicated value range of \$205,957 to \$259,258.

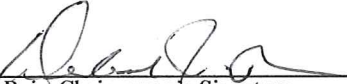
The Board determined that the range of values provided by both the Appellant and the Assessor supported a reduction in value to \$240,295 for the subject parcel.

The Board sustains the land value of \$46,750, which was not contested by either party, and overrules the improvement value of \$203,545 and sets the improvement value at \$193,545.

Petition No. 92.2018

Parcel No. 12305-52-00011

Dated this 29<sup>th</sup> day of March, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File



## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on April 13, 2018, I personally emailed and/or forwarded, by United States mail, a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

Secure Spectrum, LLC  
251 NE Southridge Dr  
Belfair, WA 98528  
Email: [secarespectrum@gmail.com](mailto:secarespectrum@gmail.com)

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584  
Email: [Map@co.mason.wa.us](mailto:Map@co.mason.wa.us)



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Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County

## Board of Equalization

Property Owner: Secure Spectrum, LLC

Parcel Number(s): 12305-52-00011

Assessment Year: 2017 Petition Number: 92.2018

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

### Assessor's True and Fair Value

<input checked="" type="checkbox"/> Land	\$	<u>21,475</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>21,475</u></b>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>21,475</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>21,475</u></b>

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant presented five comparable sales; which consisted of three listings and two sales. The Board determined that the actual sales were not in close proximity to the subject property.

The Assessor provided four comparable sales, which included the subject parcel. The most relevant sale on 1/27/2017 sold for \$36,000 and is approximately .25 acre and is similar to the subject property. This comparable sale is in close proximity to the subject property and has similar characteristics.

The Board did not find that the Appellant provided clear, cogent and convincing evidence that the Assessor was in error.

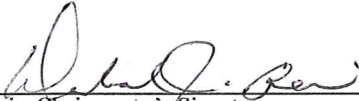
Therefore, the Board upheld the assessed value of \$21,475 for the subject parcel.



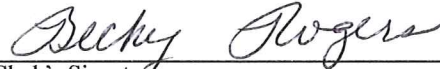
Petition No. 92.2018

Parcel No. 12305-52-00011

Dated this 29<sup>th</sup> day of March, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

**NOTICE**

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